

D L P LT13
Elmer P. Vild, Trustee
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Elmer P. Vild is the Trustee for the
D L P LT13 contractual entity.

**IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF ARIZONA**

United States of America,

Plaintiff,

v.

Maria D. Forman; Jimmy C. Chisum, and
Elmer P. Vild, also known as Phillip
O'Neil, as Trustees for the DLP LT 13
Trust; and Arizona Department of
Revenue

Defendants.

Civil No. CV 09-00444-PHX-SRB

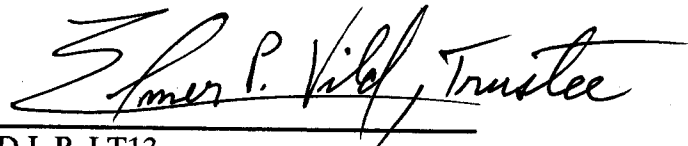
MOTION FOR PROPER PROCEDURE

COMES NOW Elmer P. Vild, Trustee for the D L P LT13 contract in the form of a trust proceeding without the assistance of counsel relying on Haines v. Kerner and other U.S. Supreme Court decisions that hold pro se litigants cannot be held to the same standards as an attorney and the lower courts must point out any defects and allow a pro se litigant sufficient time to correct any defects. And, that the pro se litigants' pleadings are sufficient to call for an opportunity to be heard.

Whoa! Let's "not get the cart before the horse." This Court has before it a "CHALLENGE TO JURISDICTION". It is not only common sense but proper procedure and case law which this Court is duty bound to follow: "when a challenge to jurisdiction is raised that issue must be decided before proceeding further." What good are any rulings by this Court if it is subsequently determined that the Court did not have jurisdiction. The word "worthless" comes to mind.

Defendant submits that any ruling made by this Court before the Challenge to Jurisdiction is addressed may easily be overturned by a higher court for lack of proper procedure. The Plaintiff has failed to prosecute the instant suit by failing to address the Challenge to Jurisdiction in accordance with court rules and procedures. Defendant believes this Court could and should dismiss the instant suit for lack of prosecution and failure to address the Challenge to Jurisdiction. Therefore, this Defendant requests the Court dismiss the suit with prejudice or at the bare minimum address the Challenge to Jurisdiction motion before any other motions or proceedings are considered.

Respectfully submitted this 24th day of December, 2009.

A handwritten signature in cursive script that reads "Elmer P. Vild, Trustee". The signature is written in black ink and is positioned above a horizontal line.

DLP LT13

Elmer P. Vild, Trustee

CERTIFICATE OF SERVICE

This document has been submitted into the court record as evidence by Terry I. Major, Notary Public, in and for the state of Arizona, County of Yavapai. My stamp is attached to identify me and my commission.

Original for the Clerk of the Court and one copy for the Honorable Susan R. Bolton mailed this 24th day of December, 2009 via first class mail to:

Clerk of the Court
Sandra Day O'Connor U.S. Courthouse
SPC 1
401 W. Washington Street, Suite 130
Phoenix, AZ 85003-2118

Copies mailed this 24th day of December, 2009 via first class mail to:

DIANE J. HUMETEWA
United States Attorney
District of Arizona
Evo A. DeConcini Courthouse
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Tucson, Arizona 85701-5040

ALEXIS V. ANDREWS
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U.S. Department of Justice
P.O. Box 683, Ben Franklin Station
Washington, D.C. 20044-0683

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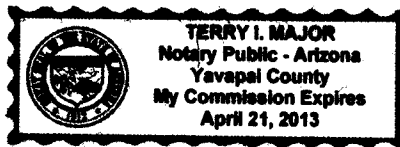
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DENISE ANN FAULK
Assistant Attorney General
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Phoenix, AZ 85007-2926

State of Arizona)
) ss.
County of Yavapai)

{Seal}

This document has thus been served.



Terry I. Major
Terry I. Major, Notary Public